

Code of conduct

July 19, 2022

FortisBC Code of Conduct

Integrity and sound policies and procedures are core to the way we do things and are critical to our success.

This code of conduct (the code) sets out the high standard of conduct we expect of everyone at FortisBC, and the principles and concepts in this code apply across the entire FortisBC organization.

The code applies to FortisBC employees, officers and directors in every country where we do business and, wherever feasible, to consultants, contractors and representatives of FortisBC (also referred to as employees for purposes of this document).

Everyone must comply with the law, rules and regulations that apply to us, and the requirements and spirit of the code. We hold ourselves to high standards, and have zero tolerance for unethical conduct or breaches of integrity.

Always doing the right thing and conducting yourself with integrity is key. Any interactions you have with others – our customers, investors, business partners, potential business partners, suppliers, competitors, government officials, regulators, the media, the general public, fellow employees and other stakeholders (whether that be in person, over the phone, over email, or by using a social media platform) – must be honest, fair, courteous, respectful and professional.

This code describes appropriate behaviour, but it doesn't cover every situation or action you may encounter. Use the code as a guide and speak to your supervisor, a member of senior management, the Director, Legal Services, the Director, Internal Audit & Risk, or the VP listed as the owner of the Code (Code Owner) if you have any questions or aren't sure about something.

FOLLOWING THE CODE

Following the code and all other FortisBC policies, procedures and guidelines is mandatory. If you don't comply, you may face disciplinary action, which could include losing your job.

You will be asked to read the code, and to acknowledge that you understand and agree to follow it.

Ethical Decision-Making Framework

If you encounter an ethical issue, ask:

1. Is it legal?
2. Is it consistent with the code?
3. Does it align with FortisBC values?
4. Is it in the interest of FortisBC?
5. Would I be comfortable if it became public?

If the answer to all five questions is "yes", it is likely okay. If you answered "no" or "maybe" to any question, seek advice from your supervisor, a member of senior management, the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner.

REPORTING A CONCERN

If you have a concern or suspect that someone is not following the code, you must report it right away to your supervisor, a member of senior management, the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner. Where other FortisBC policies contain their own specialized reporting procedures, such as under our *Respect in the Workplace Policy*, *privacy policies*, safety-related policies or human resource-related policies those procedures should be followed first. If you feel more comfortable reporting anonymously, you can use our *EthicsPoint* hotline, NAVEX Global's *EthicsPoint* system. It's available through the web and by phone 24 hours a day, seven days a week (see pages 19 and 20 for details). Incidents reported through *EthicsPoint* may also be re-directed through the specialized reporting procedures under other FortisBC policies if it is more appropriate.

We investigate every report we receive and keep all information confidential following our *Policy on Reporting Allegations of Suspected Improper Conduct and Wrongdoing (Whistleblower Policy)*. There will be no retaliation against anyone who acts in good faith.

The audit committee oversees the reporting process as outlined in our *Whistleblower Policy*. The committee is also responsible for making sure we have appropriate procedures for receiving, retaining and dealing with all reports related to accounting, internal controls and auditing matters.

MAKING CHANGES TO THE CODE

We can make changes to the code at any time, and we'll let you know when there is a material change.

The code is reviewed regularly by the governance and sustainability committee and changes are approved by the board of directors. This version of the code was approved July 19, 2022 and went into effect on July 19, 2022. You can find an electronic copy on our intranet.

WAIVING AN ASPECT OF THE CODE

The board may waive an aspect of the code in certain circumstances. A request must be made in writing to the board's governance and sustainability committee who will review the request and make a recommendation to the board.

EthicsPoint

Go online

<https://secure.ethicspoint.com/domain/media/en/gui/20374/index.html>

Or call

1.866.294.5534

See pages 19 and 20 if you're calling from outside Canada or the United States.

Reporting Channels

Our values reflect that we act with courage and integrity and hold ourselves to the highest ethical standards. If you have concerns about a possible code infringement, you should report the matter through:

- your supervisor
- a member of senior management
- the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner
- our *EthicsPoint* hotline (see page 19 and 20 for details)

Questions?

Don't hesitate to ask if you're not sure about something. Speak to your supervisor, a member of senior management, the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner

1. Being your best

Being your best means exhibiting your best qualities as you perform your day to day responsibilities and interact with others.

At FortisBC, we expect you to treat others as you would like to be treated. Maintaining a high standard of conduct creates a strong, positive culture that benefits everyone. We have zero tolerance for bullying, harassment, discrimination, or any form of derogatory treatment of others.

As you go about your daily activities at work and in our communities, you're expected to:

- follow the rules and do the right thing
- act with honesty and integrity
- look out for the safety and wellbeing of others
- speak up if you see something that doesn't seem right, or otherwise concerns you or makes you feel uncomfortable
- show respect to everyone that you deal with and treat others in a cooperative and inclusive manner
- avoid conflicts of interest or other situations that could compromise your loyalty, objectivity and judgment
- protect the reputation, property and interests of FortisBC
- minimize impacts on the environment and support sustainability in our operations, and
- support the communities where we live and operate.

Being honest, ethical and professional in everything you do demonstrates integrity, a shared commitment, and accountability to your colleagues and to FortisBC.

Q.

Someone mentioned to me that they saw a Facebook posting that wasn't very flattering to our company. When I looked it up, I realized it was one of my fellow employees. What should I do?

A.

All employees should avoid situations that put them in conflict with the interests of FortisBC. This type of behaviour is embarrassing, unprofessional and undermines trust between employer and employee. If you discover a conflict in your workplace you should report it to your supervisor, a member of senior management, the Director of Legal Services, the Director of Internal Audit and Risk, or the Code Owner. Conflicts may also be reported anonymously using [EthicsPoint](#) or reported to the Director, Legal Services or the Director, Internal Audit & Risk as described in our *Policy on Reporting Allegations of Suspected Improper Conduct and Wrongdoing*.

SETTING THE RIGHT TONE

Leaders at every level have a responsibility to set the right tone, maintain our culture of integrity and always model ethical behaviour.

If you're a leader, four basic principles must always guide your decisions and actions regardless of your specific duties from day to day:

Engage

Create an open and welcoming environment for employees to speak up.

Identify

Understand what misconduct may look like and watch out for it.

Escalate

Connect quickly with the right resource if there is a concern or report of potential misconduct.

Ensure

Watch for any signs of retaliation against an employee who has voiced a good faith concern.

2. Protecting health, safety and the environment

You have the right to work in a professional, respectful, inclusive and safe environment – a place without discrimination, inappropriate behaviour or unethical conduct.

PHYSICAL SAFETY

We're committed to maintaining safe working conditions for our employees and contractors that comply with occupational health and safety laws, meet industry standards and are consistent with best practices.

There is a risk of injury and harm in every workplace. The utility business is somewhat unique because the products we deliver to our customers – electricity and gas – are inherently dangerous if they're not handled properly. Also, many employees and contractors work in remote locations and in extreme weather, all to make sure that customers receive reliable service. Employees and contractors are exposed to these and other dangers every day, and safety must be "job one" at FortisBC. We must be diligent in following our *occupational health and safety system management corporate manual* and safety protocols to ensure that we always remain safe.

All safety issues should be reported to your supervisor or health and safety committee representative. There will be no retaliation against anyone who reports a *bona fide* safety concern.

Safe, respectful and diverse

Our safety and environment policy sets out our standards and protocols for maintaining safe and healthy working conditions.

We believe our workplace should foster inclusion and diversity.

Our Respect in the Workplace Policy sets out our expectations for a workplace that is professional and respectful, free of harassment, bullying, discrimination, or derogatory treatment of others.

RESPECT, INCLUSION AND DIVERSITY

We're committed to creating a workplace where all feel empowered to bring their authentic selves to work. We support inclusion and diversity in the workplace.

We comply with all equal opportunity, human rights and non-discrimination laws that apply, as well as applicable occupational health and safety and labour standards laws. We support workers' freedom of association and right to a fair wage. We also support the spirit and intent of international human rights conventions such as the United Nations' *Universal Declaration of Human Rights* and the International Labour Organization's *Declaration on Fundamental Principles and Rights at Work*.

Our *Respect in the Workplace Policy* seeks to provide employees with a workplace free from harassment, discrimination, or bullying. Anyone who faces harassment, discrimination or bullying should report it and have it investigated and resolved under our *Respect in the Workplace Policy*.

HEALTH AND WELLNESS

We support employee health and wellness. You should do your best to stay healthy and to be "fit for duty" during the entire workday so you're effective on the job and can avoid anything that can put your safety, or the safety of others, at risk.

You must advise your supervisor if you're taking prescription medication that could cause impairment, compromise safety or negatively affect your work performance.

SOCIAL RESPONSIBILITY, THE ENVIRONMENT AND SUSTAINABILITY

We consider the impact of our actions on society, the environment and the communities where we operate. We seek to make positive contributions to our communities.

We strive to reliably deliver cleaner, affordable energy. We invest in resilient infrastructure and promote energy efficiency. We act responsibly to protect our neighbours and the public, and to promote sustainability in everything we do.

We're committed to environmental compliance, stewardship, leadership and accountability. Whether you work in the field or an office, you must comply with all environmental requirements and related corporate policies that apply to you. We track, investigate and report on environmental and other hazards and incidents and strive for continuous improvement.

A culture of equality

We don't discriminate in our hiring practices and we work hard to make sure that our people are treated fairly, compensated appropriately and promoted without discrimination. In our employment practices or hiring of contractors or third-party providers, we strive to treat people equally, without differentiating based on Indigenous identity, race, colour, ancestry, place of origin, political belief, religion, marital status, family status, physical or mental disability, sex, sexual orientation, gender identity or expression, or age of that person or because that person has been convicted of a criminal or summary conviction offence that is unrelated to the employment or to the intended employment of that person.

Be fit for duty

Our *Fit for Duty Policy* sets out our expectations for people at work and attending corporate functions. It includes the general expectation that employees will come to work "fit for duty" – being reasonably capable of performing the requirements of their job. The policy also confirms our duty as an employer to reasonably accommodate people who have legitimate medical conditions.

LOOKING OUT FOR EACH OTHER

While we have different roles and responsibilities, we're all members of the FortisBC organization and each of us plays an important part in our success.

It's important to always show mutual respect and to look out for one another to keep us all healthy and safe, whether you're facing physical or emotional challenges or noticing that one of your colleagues may be going through a difficult time.

Be there for your colleagues and remember to treat others as you would like to be treated.

3. Acting responsibly

You're responsible for your behaviour and actions while you're at work *and* when you're out in the community.

OBEYING THE LAW

You must conduct FortisBC business according to the law, rules and regulations where we work and operate. You must never assist anyone to circumvent the law, evade taxes or commit fraud.

You cannot take unfair advantage of someone, whether it's by manipulating them, concealing information, abusing privileged information, misrepresenting material facts, or any other unfair dealing practice. Offering or accepting a bribe or kickback, or promising or receiving any other improper benefit to influence a customer, supplier, public official or any other person, is a serious offence. Such activity is prohibited, whether carried out directly or indirectly. Refer to our *Anti-Corruption Policy* for more information.

COMPLYING WITH REGULATIONS

Regulators play a vital role in safeguarding the public interest, and we all have a role to play in meeting our commitments and demonstrating to regulators that FortisBC is a responsible owner of public utilities.

Most aspects of our business are regulated. This legal framework covers a wide range of topics, including public utility regulation, the environment, occupational health and safety, human rights and non-discrimination, bribery and corruption, government lobbying and political contributions, privacy and fair competition practices.

We have almost continuous interaction with regulators across the Province. Maintaining respectful, constructive and cooperative relationships builds trust, is good for all our stakeholders and is simply the right way to conduct business.

SECURITIES REGULATION

As public companies, FortisBC Energy Inc. and FortisBC Inc. are also subject to securities regulations that govern things like offering, selling and buying securities, and financial reporting. As a subsidiary of Fortis Inc. (a company listed on both the Toronto Stock Exchange and New York Stock Exchange) FortisBC also has certain obligations to assist Fortis Inc. in its compliance and reporting requirements pursuant to the stock exchange rules.

Our Insider Trading Policy and Disclosure Policy cover specific aspects of securities regulation.

Securities regulations also govern the disclosure of material information by public companies and insiders (see pages 19 and 20).

AVOIDING CONFLICTS OF INTEREST

It's your responsibility to always protect our corporate interests.

That means you must not engage in activity that could, or could be perceived to, give rise to a potential or perceived conflict between your personal interests and the interests of FortisBC, or that appears to compromise your ability to act in an unbiased way. This extends to situations that involve or relate to the interests of family members, friends or acquaintances.

You're required to tell us about any conflict of interest or perceived conflict of interest. You should inform your supervisor, a member of senior management, Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner.

Q.

I have an opportunity to make a small investment in a company that may at some point provide services to FortisBC. Would that be okay, or should I talk to someone about that?

A.

You should avoid business activities where your financial interests could conflict with our interests. Your goal of maximizing profit could conflict with FortisBC seeking the lowest price. Therefore, generally you should not invest in companies that provide goods or services to FortisBC. If you're not sure about something, speak to your supervisor, a member of senior management, the Director of Legal Services, the Director of Internal Audit and Risk, or the Code Owner.

Red flags to avoid

Conflicts of interest can take different forms. Make sure you don't put yourself in one of these red flag situations, either directly or indirectly through families, friends or otherwise.

You must not:

- put yourself in a position where a transaction with FortisBC or an affiliate of FortisBC could result in a benefit or interest to you beyond the normal benefits of your employment relationship with us
- put yourself in a position or relationship with a co-worker which could, or could reasonably be perceived to, compromise your objectivity, business judgment or impartiality
- contract with or provide services to FortisBC or an affiliate of FortisBC outside of your employment with us
- participate in activities or ventures that compete with FortisBC or an affiliate of FortisBC or that interfere or appear to interfere with your duties and responsibilities to our company
- use confidential or material information about FortisBC that is not publicly available for your benefit or the benefit of others
- have a financial or other interest in any entity doing business with FortisBC (other than an interest of 1% or less in a publicly traded entity or an interest held through a mutual or similar fund where investment decisions are made at arms length by others)
- approve a loan to an employee, executive officer or director of FortisBC. Members of the board are also subject to special conflict rules under corporate and securities laws. Specifically, directors and executive officers are prohibited from accepting, directly or indirectly, personal loans from FortisBC or any of our affiliates
- select, manage or influence a relationship with a contractor, supplier or other business partner if they employ or are controlled by someone you have a personal or family connection with.

This list does not include every kind of conflict situation. If you're not sure about something, speak to your supervisor, a member of senior management, the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner.

Q.

I am responsible for hiring a new employee into my department. One of the candidates is a close family friend of mine. Would it be okay to hire them, or should I talk to someone about that?

A.

You should avoid business activities where your personal interests could conflict with our interests. Your judgment may not be objective when it comes to hiring a friend or family member. Therefore, you should disclose this potential conflict of interest to your manager or supervisor and obtain their approval prior to proceeding. If you're not sure about something your manager or supervisor has said, speak to a member of senior management, the People Department, the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner.

INSIDER TRADING

The value of any public company's securities can rise or fall with the release of information – whether it's good or bad.

Securities laws prohibit anyone from:

- trading on material information about a public company before it has been generally disclosed (called *insider trading*)
- intentionally or unintentionally passing material information to someone before it has been generally disclosed (called *tipping*)

Insider trading and tipping give an investor unfair advantage over other investors because the material information has not yet been shared publicly and the market has not had time to absorb it.

Insider trading and tipping are both serious offences.

You are not allowed to trade in the securities of Fortis Inc. if you:

- have material information about FortisBC or Fortis Inc. that has not been publicly disclosed and absorbed by the market
- are an *insider* (see below) and are subject to a trading blackout period
- have been notified by the Code Owner that you cannot trade in Fortis Inc. securities or securities of any other public company.

You are also not allowed to trade another public company's securities if, through your work or dealings with FortisBC, you acquired material information about that other company that has not been generally disclosed.

As a general rule, you should always refer to our *Insider Trading Policy* before trading in Fortis Inc. securities and consult the Code Owner if you have any questions.

About material information

Material information is any information relating to the business and affairs of FortisBC or Fortis Inc. that results in, or would reasonably be expected to result in, a significant change in the market price or value of any of our securities, and includes any information that a reasonable investor would consider important in making a decision about investing in FortisBC or Fortis Inc. securities. Our *Insider Trading Policy* and *Disclosure Policy* contain examples of *material information*.

Our *Disclosure Policy* describes our procedures for approving and publicly disclosing material information about FortisBC or Fortis Inc. Public communications regarding FortisBC may only occur through our designated spokespersons.

Our *Insider Trading Policy* supplements the terms of this code and applicable laws and provides more details about trading restrictions that apply to you and your family members.

Q.

I usually buy some Fortis Inc. shares with my annual bonus. I am currently working on a project that could be a big deal for Fortis Inc. Can I go ahead and buy the shares anyway?

A.

If you have material information about FortisBC or Fortis Inc. that has not been generally disclosed, you must not trade in Fortis Inc. securities. Even if you're not normally considered an "insider" under our *Insider Trading Policy*, the very fact that you possess material information precludes you from trading. If you have questions about when you can or cannot trade, speak to the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner. You may also refer to our *insider Trading Policy* for more guidance on this topic.

About insiders

Directors and officers of Fortis Inc. and its subsidiaries, and others depending on their role and responsibilities in the organization or their ownership of or control or direction over Fortis Inc. securities, are designated *insiders* by the Code Owner according to securities regulations.

If you're an insider, you will receive information from the Code Owner about when you can trade and the pre-approval process for trading Fortis Inc. securities. Certain directors and officers in the organization are also deemed *reporting insiders* under securities regulations and must publicly report their trades.

If you have questions about the policy, what constitutes material information, insider reporting, or insider trading generally, speak to the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner.

ANTI-CORRUPTION

Many countries have legislation to combat corruption. Generally, these laws prohibit the offering of any kind of benefit or inducement to public officials (or private counterparties) to obtain an improper business advantage or concession and require the keeping of complete and accurate business records.

Our international operations must be conducted according to applicable anti-corruption legislation. Any breaches of these laws can result in severe penalties including fines and imprisonment. If you have questions about this area of the law, speak to the Director, Legal Services, or the Code Owner.

Anti-bribery

Any form of bribery or similar unethical business practices are strictly prohibited. We have administrative procedures and controls that help us manage and record transactions that are susceptible to fraud or abuse, and to mitigate the risk of corruption generally. You must conduct due diligence before you hire a new third-party agent to act for us in a new jurisdiction, and make sure that the agent is familiar with, and will comply with, local law as well as our anti-corruption policies, or their own if they're substantially similar to ours.

Commissions, fees and other payments

All commissions, fees or other payments you make to agents, consultants and suppliers acting for FortisBC must reflect sound business practices and the reasonable value of the services or products

Proper record keeping

We keep accurate business records of our transactions and activities as a good business practice and to satisfy anti-corruption laws.

Our External Relations Department is responsible for maintaining written records of contributions to trade associations, and lobbying activities.

No corrupt practices

Our *Anti-Corruption Policy* governs dealings with foreign and domestic public officials as well as individuals and non-governmental and commercial entities that FortisBC does or proposes to do business with. The policy contains guiding principles covering such things as:

- bribery and improper payments
- facilitation payments
- lobbying
- gifts (including meals and entertainment)
- books and records and internal controls.

provided. Invoices must be reviewed and approved by employees who are knowledgeable of, and responsible for, the services or products being provided.

Gifts and entertainment

You cannot give or receive a gift or benefit of any kind when conducting business on behalf of FortisBC if it might be perceived that an obligation has been created or a favour or special treatment is expected. Lavish gifts and entertainment and gifts of cash and cash equivalents are strictly prohibited.

You can give gifts or promotional items if they're reasonable and have modest value and are given infrequently and in an open and transparent way.

For guidance regarding gifts and entertainment, you should consult the Director, Legal Services, Director, Internal Audit & Risk or the Code Owner.

Anti-Money Laundering

Many jurisdictions have anti-money laundering laws which primarily seek to intercept the movement of proceeds of crime. These laws create obligations regarding tracking and reporting certain financial transactions, such as large cash or virtual currency payments. Any unusual transactions of this nature should be flagged and reported to the Director, Internal Audit & Risk.

Q.

I often attend business dinners with external professionals that we do work with. I am not 100% sure what the boundaries are for offering or accepting hospitality involving those business partners.

A.

Generally, the exchange of business courtesies, such as paying for meals, is fine provided it is reasonable, moderate, appropriate, and customary. Never accept a gift where there could be a perception that it is being given with an expectation of receiving a favour or benefit in return. Service providers should not be offended where a gift is declined based on sound ethical principles. If you have questions on this topic, you should seek guidance from the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner.

POLITICAL ENGAGEMENT AND LOBBYING

We're fortunate to live and operate in places that value and protect democratic rights.

While we recognize the importance of supporting the democratic process, as a corporate entity, FortisBC is prohibited from making any monetary or non-monetary contributions to a municipal, provincial, or federal political party, candidate, or campaign, or a municipal electoral organization, provincial constituency association, or federal electoral district association.

You aren't allowed to exert influence on another employee to support a political cause, party or candidate, directly or indirectly. If you know that someone is trying to exert influence, you should report it (see pages 19 and 20). If you plan to seek an elected or appointed government position, you must first seek and obtain approval from the VP in charge of External Relations. If you engage in political activities in your personal capacity, you must make clear that your views are your own, and not those of FortisBC.

Our Political Engagement Policy governs our involvement in political activities. Provincial and Canadian federal legislation prohibit a corporate entity from making contributions to municipal, provincial, or federal political parties or candidates.

Most jurisdictions have laws that regulate lobbying activity directed towards public officials. If you or a third party you hire engages in lobbying, you or they may be required to register under a public lobbyist registry and file periodic reports detailing the lobbying activities. The External Relations Department monitors lobbying activity by FortisBC, and ensures compliance with lobbying laws. Consult our *Political Engagement Policy* and *FortisBC Lobbying Procedures* on our intranet.

Employment and internship offers

There's a risk of fraud or abuse if an offer of employment or internship is made in exchange for a benefit or concession.

If you're considering hiring someone who is known to be related to a public official or a party that we do business with or propose to do business with, it's especially important to follow our review and approval process.

Employee Political Activity

You aren't allowed to campaign for or promote any political party or candidate in the workplace or try to directly or indirectly influence co-workers to support a political cause, party or candidate. You must not use your FortisBC position, office or property for any political activity or donation, or in any way where such an association could be reasonably inferred. If you know of any such activities, you should report it (see pages 19 and 20).

If you plan to seek an elected or appointed government position, you must first seek and obtain approval from the VP in charge of External Relations. If you engage in political activities in your personal capacity, you must make clear that your views are your own, and not those of FortisBC.

Q.

I've been preparing materials for an upcoming meeting with a government minister. Is there anything I should be doing to make sure this is all by the book?

A.

Yes. You should speak to the External Relations Department or the Manager, Government Relations & Public Affairs to determine whether any lobbyist registration or reporting requirements are triggered. Most jurisdictions require registration and filing of periodic reports when an organization's lobbying activities meet prescribed thresholds. Laws vary from place to place, so it's best to seek guidance. All lobbying-related activities must be immediately reported to the External Relations Department, which monitors and keeps records of our lobbying activity. Consult our *Political Engagement Policy* and *FortisBC Lobbying Procedures* on our intranet or email Contactforms@fortisbc.com directly.

COMPETITION AND ANTI-TRUST LEGISLATION

You must comply with all Canadian and foreign competition laws to ensure fairness, transparency and fair play in our commercial activities.

Behaviour such as agreements with competitors to allocate markets or customers, price fixing or agreements to control or manipulate prices, the boycotting of certain suppliers or customers or exclusive dealing, bid-rigging, misleading advertising, price discrimination and predatory pricing, tied selling, delivered pricing and the abuse of dominant market position is prohibited.

If you're not sure if there's a potential issue with competition law related to a specific business activity, speak to the Director, Legal Services, or the Code Owner.

PRIVACY

FortisBC may possess personal information relating to employees, customers and other individuals. This information may include their name, home address, phone number, email address, date of birth, social

insurance number, credit card information, etc. Privacy laws generally set out rules regarding the purposes for which personal information can be collected, how personal information must be managed, individuals' rights to know how their personal information is used, and when this information must be deleted. Our privacy policies (including the *Employee Privacy Policy* and the *Customer Privacy Policy*) provide guidance on the proper handling of personal information (including employee personal information).

To the extent that consent to collecting, using or disclosing personal information is required by law, we will assume, unless we are advised otherwise, that you have consented to FortisBC collecting, using and disclosing personal information in the way and for the purposes stated in our *privacy policies* and as allowed under privacy laws.

Q.

I dread eating my lunch in the lunchroom because one of my co-workers is always badmouthing the government and trying to get others to back their favourite political party. I used to look forward to a relaxing lunch break, but this is taking the joy out of my quiet time. Is this allowed?

A.

No. Our code and *Political Engagement Policy* prohibit the politicization of the workplace. Employees must not engage in promoting any political party or candidate in the workplace or seek to pressure or influence co-workers to vote for any political party or candidate. If any such behavior is observed in the workplace, you should speak to the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner.

BUSINESS TRAVEL AND EXPENSES

Depending on your role, you may need to travel or incur expenses on behalf of FortisBC. Generally, business expenses should be paid using a FortisBC corporate credit card. These cards are generally issued to designated employees who travel frequently or otherwise regularly incur corporate expenses in connection with their work. Corporate credit cards should not be used for cash advances or personal, family or household expenses. You're responsible for making sure your expenses are appropriate and in keeping with our policies. Your supervisor is responsible for approving your expenses.

Travel policy

Our *Corporate Travel and Entertainment Policy* and *Corporate Credit Card Policy* sets out guidelines for business travel including air travel, accommodations, ground transportation, meals and other expenses, and provides that all business travel expenses should be paid using a corporate credit card.

OUTSIDE EMPLOYMENT AND VOLUNTEERING

Volunteering and supporting the communities we serve is one of our core values, and we encourage everyone to volunteer in the community. However, your outside interests must not adversely affect your performance or objectivity at work.

You can pursue outside interests, like working in a part-time or off-hours job. However, consulting with, working for, or volunteering with a person or entity that FortisBC has a current or potential business relationship with can give rise to a real or perceived conflict of interest, and must be avoided.

Contributing corporate time or resources to community or charitable service must be approved by a member of senior management and coordinated through the External Relations Department.

Serving on outside boards

You can serve on the board or governing body of a non-profit organization without receiving prior approval from a member of senior management if the appointment isn't an actual or perceived conflict of interest with FortisBC.

If you want to serve on the board of directors or governing body of a for-profit enterprise, you need approval before you accept the position:

Employees	must receive approval from the CEO. This process is facilitated by the Director, Legal Services, the Director, Internal Audit & Risk, and the Code Owner. You can contact them if you have questions.
Executive officers	must consult with the CEO and the Chair of the board and receive approval from the Chair
Directors	must consult with the CEO and the Chair of the board and receive approval from the Chair
Chair of the board	must consult with the CEO and the chair of the governance and sustainability committee and receive approval from the committee chair. See also the <i>Board of Directors Governance Guidelines</i> for information about directors serving on other public company boards.

4. Protecting our assets

You must always protect our assets, including corporate property, information and hardware.

CORPORATE PROPERTY AND OPPORTUNITIES

You have a personal responsibility to protect our tangible assets (like our equipment and facilities), and intangible assets (such as corporate opportunities, intellectual property, trade secrets and business information, including information assets such as emails, memos, accounting records, invoices and contracts) from misuse or theft. You must comply with internal policies and procedures concerning information security.

You cannot obtain, use or divert FortisBC property for personal use or benefit, or use the FortisBC name or purchasing power for personal benefit, unless it is a permitted use under *the General Information Systems Policy*. For example, you cannot:

- take corporate opportunities for yourself that you discover through your position with the company or through the use of corporate property or information,
- use our property, information or position for personal gain, or
- compete with FortisBC. You owe a duty to FortisBC to advance our interests when an opportunity arises.

All contracts involving FortisBC must be made in accordance with the Authorities Policy.

All FortisBC assets must be used lawfully in furthering our corporate objectives. All FortisBC contracts must be made in accordance with the Authorities Policy.

PROPRIETARY AND CONFIDENTIAL INFORMATION

You may handle information that's confidential to FortisBC or create a work product that belongs to us. You must not share this information, or any other confidential or proprietary information about FortisBC or a person or organization that we have a current or potential business relationship with, with any person or entity, during or after your service with FortisBC.

Protecting confidentiality
You must comply with the confidentiality provisions of our *Disclosure Policy*.

The only exceptions are if:

- it's in the necessary course of FortisBC business
- it's authorized under a non-disclosure agreement that's been approved by the Director, Legal Services, or the Code Owner
- you've received written authorization from a member of senior management, or
- it's required by law, as determined after consulting with the Director, Legal Services, or the Code Owner.

You must tell us about any invention, improvement, concept, trademark or design you've prepared or developed during your employment or association with FortisBC and agree that we're the exclusive owner of the property.

When your employment or association with FortisBC ends, you must return all proprietary and confidential information to us.

Some types of confidential information may have additional restrictions regarding the storage of such information, pursuant to an order made by the British Columbia Utilities Commission. You should consult with the Director, Legal Services, or the Code Owner if you have any questions regarding whether or how this order applies.

About confidential information

Confidential information means all information that's confidential, proprietary and not public, in any format (including written, oral, visual, electronic or otherwise), that belongs to FortisBC or arises from a relationship with FortisBC.

It includes the following, among other things:

- information about employees, customers, suppliers and vendors
- business plans, budgets, strategies, projections, reports and analyses
- operational data and reports (including operating performance measures, processes, training and knowledge base materials)
- financial and tax data and analyses
- legal and contractual matters, including *privileged* information that is prepared by or shared with counsel in providing legal advice or preparing for actual or possible litigation, and
- draft regulatory filings.

Confidential information does not include information that is or becomes:

- generally available to the public (unless through unauthorized disclosure), or
- available from a source other than FortisBC (if the source was not prohibited from disclosing the information).

If you're not sure if something is confidential, do not disclose it without speaking to your supervisor, a member of senior management, the Director, Legal Services, or the Code Owner.

COMMUNICATION DEVICES

Communication resources like phone systems, computers, faxes and mobile devices are owned by FortisBC and are to be used only for business purposes.

Take appropriate security precautions when using these resources to transmit or receive confidential, sensitive or proprietary information.

You must not use our communication devices for improper or illegal activities, such as the communication of defamatory, pornographic, obscene or demeaning material, hate literature, inappropriate blogging, gambling, copyright infringement, harassment or obtaining illegal software or files.

We allow incidental personal use if it does not negatively affect productivity, compromise system capacity or security, or contravene the law or any FortisBC policy.

Social Media

Social media includes websites and services where users can share information, ideas and opinions online. The External Relations Department oversees FortisBC-owned social media sites. While it is perfectly fine for employees to “like” or “share” social media postings by FortisBC, employees must use personal social media sites responsibly, with special attention to postings that could reflect negatively upon or be attributed to FortisBC. You should follow these guidelines when using social media:

- don't engage in discussions about FortisBC, competitors or the utility industry unless you are doing so in connection with your role within the organization
- don't disclose confidential or material information about FortisBC
- don't speak for FortisBC unless you're an authorized spokesperson acting in that capacity
- don't include the FortisBC name, logo or brand in your social media content, except for example in your bio information on professional networking sites
- respect others and avoid disparaging, harassing, “trolling” or illicit language
- rather than responding in your personal capacity, contact the External Communications Department directly if you see any communication on social media about FortisBC that is untrue or otherwise concerning
- if your post could be seen as speaking for FortisBC, add a disclaimer that it is your personal view only.

See our *Disclosure Policy and Social Media Principles* for more information.

Q.

Some of my friends are quite active on social media and go so far as to post comments about their employer and its competitors. Does that seem appropriate?

A.

It depends. “Liking” or “sharing” FortisBC postings or celebrating FortisBC or co-worker achievements is perfectly fine. However, as a public company, we are subject to strict rules that govern how information about the company is shared with the public, and we have designated spokespersons whose job it is to speak for our company. Therefore, employees should avoid discussion of work-related matters in their online activities. Employees are also strongly discouraged from publicly commenting on competitors or the utility industry as such comments could be attributed to FortisBC. Our *Disclosure Policy* provides more

information on our designated spokespersons and employee use of social media and other modes of electronic communications. Additional guidance may be sought from the External Relations Department.

We monitor our communication resources for improper use and security purposes and audit them as part of our network management.

See our *General Information Systems Policy* for more information.

KEEPING ACCURATE FINANCIAL RECORDS

We always expect compliance with generally accepted accounting principles and internal controls. All FortisBC books of account, records and other documents must accurately account for and report all assets, liabilities and transactions.

You must not:

- cause our accounting and financial books or records to be incorrect or misleading in any way
- participate or assist in concealing an improper transaction
- delay the prompt or correct recording of disbursements
- hinder or fail to cooperate in resolving issues identified in internal or external audit reports
- conceal knowledge of any untrue, misleading or inaccurate statement or record, whether it was made intentionally or unintentionally, or
- conceal a transaction that does not seem to serve a legitimate commercial purpose or fail to bring it to the attention of appropriate supervisors.

If you have any concerns or complaints regarding questionable accounting or auditing matters, you should follow the guidelines in our *Policy on Reporting Allegations of Suspected Improper Conduct and Wrongdoing*, including promptly reporting the concern or complaint according to the procedures set out in that policy (see pages 19 and 20).

RECORDS MANAGEMENT

Effective records management facilitates operational efficiencies and business continuity while mitigating litigation and other risks. Legislation also prescribes minimum retention periods for certain business records. Our *Records Retention Policy* sets out best practices for managing our permanent business records and set minimum retention periods for certain records. Our permanent business records must be managed consistent with these policies.

External communications

Our *Disclosure Policy* designates authorized spokespersons to address inquiries from financial analysts, investors and the media. You must direct any inquiry you receive from the financial and investment communities or the media to an authorized spokesperson, which includes our CEO, and CFO.

Always act in good faith

There are no repercussions for filing a report or assisting with an investigation if you have reasonable grounds and you act in good faith.

Filing a report in bad faith – with malicious intent, or when you know it’s not true – is a serious matter and will lead to disciplinary action, which could include losing your job.

FortisBC will also not permit any form of retaliation against individuals who assist with an investigation by providing information or otherwise.

Q.

If I ever come across something in our departmental expense records that doesn't seem right, what should I do?

A.

Something unusual in expense records might be easily explained, but it could also be a red flag for potential fraud or some other improper transaction. The best course of action is to point it out to your supervisor. If you feel uncomfortable doing that, you should speak to a member of senior management, the Director, Legal Services, the Director, Internal Audit & Risk, or the Code Owner. You can also report the matter confidentially and anonymously by phone or online using [EthicsPoint](#).

5. Where to go for help

Following the code is mandatory. It's your responsibility to speak up or ask for help if you're not sure about something. It's also your responsibility to report a concern if you believe someone is not following the code, any other FortisBC policy or applicable laws, or if you observe what appears to be accounting or auditing irregularities.

FILING A REPORT

You can report an incident personally by speaking, in confidence, to the Director, Legal Services or Director, Internal Audit & Risk or file a report anonymously by using *EthicsPoint*. The service is available 24 hours a day, seven days a week.

We investigate all reports and keep all information confidential. Make sure you provide enough information or evidence to substantiate your report and allow for a proper investigation.

Where other FortisBC policies contain their own specialized reporting procedures, such as under the *Respect in the Workplace Policy*, *privacy policies*, *safety-related policies* or *human resource-related policies* those procedures should first be followed. Incidents reported through *EthicsPoint* may also be re-directed through the specialized reporting procedures under other FortisBC policies if it is more appropriate.

File a report personally

Go to your supervisor or speak to an executive officer, a member of senior management or the Code Owner to report an actual, potential or suspected violation.

If you do not feel comfortable reporting the incident to your supervisor, or any other member of senior management, you may report the incident to the Director, Legal Services or the Director, Internal Audit & Risk (who the board has designated as the *Investigator* under the *Policy on Reporting Allegations of Suspected Improper Conduct and Wrongdoing*).

Sarah Mamoser, Director, Legal Services and Senior Counsel

604.592.7929 sarah.mamoser@fortisbcholdings.com

Katrina Craig, Director, Internal Audit & Risk

604.293.8643 katrina.craig@fortisbc.com

File a report anonymously

If you do not feel comfortable reporting the incident personally, you can use *EthicsPoint* to file a report anonymously. Although you can submit an anonymous report through *EthicsPoint*, anyone making an anonymous report should be aware that maintaining anonymity could hinder an effective investigation of the incident. As a practical matter, it is also possible that the anonymity of a person who makes an anonymous report may become known during the investigation or resolution of the incident or may become subject to legal disclosure requirements. We therefore encourage you to only report on an anonymous basis where absolutely necessary due to the inherent difficulty in properly investigating, following up on and resolving anonymously reported incidents. A Reporter who reports an Incident on the NAVEX Global's EthicsPoint system **must** return to the NAVEX Global's EthicsPoint system website or call the NAVEX Global toll-free telephone number within at least two (2) business days after reporting an Incident, and regularly thereafter, to assess the response to his or her report and to respond to any follow-up questions. The Reporter's unique *report key* and password will be required to login. Failing to do so would be a violation of the Policy on Reporting Allegations of Suspected Improper Conduct and Wrongdoing Policy and limit the effectiveness of the investigation.

We use NAVEX Global, a third party that provides confidential, anonymous reporting services 24 hours a day, seven days a week:

Online	Go to www.Fortisbc.ethicspoint.com
Phone	Canada and the United States
	Call toll free 1.866.294.5534

After you complete your report, you'll receive a unique code called a *report key*. Write down your report key and password and keep them in a safe place. Be sure to check frequently on the status of your report through *EthicsPoint* because there may be follow-up questions or information requests that require your response.

Other FortisBC policies and related materials

This code references other important governance policies at FortisBC. You can find this code and the following policies and procedures on our intranet:

- Anti-corruption Policy
- FortisBC Lobbying Procedures
- Authorities Policy
- Corporate Credit Card Policy
- Corporate Travel and Entertainment Policy
- Customer Privacy Policy
- Disclosure Policy
- Employee Privacy Policy
- Fit for Duty Policy
- General Information Systems Policy
- Insider Trading Policy

- Occupational Health and Safety System Management (SMS) Corporate Manual
- Policy on Reporting Allegations of Suspected Improper Conduct and Wrongdoing (Whistleblower Policy)
- Political Engagement Policy
- Records Retention Policy
- Respect in the Workplace Policy
- Safety and Environmental Policy